UNITED STATES DISTRICT COURT NORTHERN DISTRICT OF OHIO EASTERN DIVISION

GERARD V. JOSEPH,) Case No. 4:07 CV 352
Plaintiff,)
vs.)) JUDGMENT ENTRY
TAYLOR STEEL, INC.,)
Defendant.) Magistrate Judge James S. Gallas

In view of the foregoing, this court finds that Plaintiff is entitled to 100% of his accrued benefits of \$266.24 a month (reduced to \$226.27 if Plaintiff elects the 100% joint survivor annuity) and plaintiff's motion for declaratory judgment is granted. This matter is concluded pursuant to Rule 58 of the Rules of Federal Rules of Civil Procedure and by agreement of the parties there will be no appeal.

IT IS SO ORDERED.

s/James S. Gallas
United States Magistrate Judge

Dated: February 14, 2008